

Maine Revised Statutes

Title 36: TAXATION

Chapter 111-A: BUS TAXATION PRORATION AGREEMENT

HEADING: PL 1993, c. 683, Pt. B, §3 (new); §5 (aff)

§1493. DEFINITIONS -- ARTICLE II

1. Administrator. "Administrator" means the official or agency of a state administering the fee involved, or, in the case of proration of registration, the official or agency of a state administering the proration of registration in that state.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

2. Base state. "Base state" means the state from or in which the bus is most frequently dispatched, garaged, serviced, maintained, operated or otherwise controlled, or in the case of a fleet bus the state to which it is allocated for registration under statutory requirements. In order that this section may not be used for the purpose of evasion of registration fees, the administrators of the contracting states may make the final decision as to the proper base state, in accordance with section 1494, subsection 8, to prevent or avoid such evasion.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

3. Bus. "Bus" means any motor vehicle of a bus type engaged in the interstate transportation of passengers and subject to the jurisdiction of the Interstate Commerce Commission, or any agency successor thereto, or one or more state regulatory agencies concerned with the regulation of passenger transport.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

4. Contracting state. "Contracting state" means a state that is a party to this agreement.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

5. Fleet. As to each contracting state, "fleet" includes only those buses that actually travel a portion of their total miles in such state. A fleet must include 3 or more buses.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

6. Person. "Person" includes any individual, firm, copartnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate or any other group or combination acting as a unit.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

7. Proration of registration. "Proration of registration" means registration of fleets of buses in accordance with section 1495, Article IV.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

8. Reciprocity. "Reciprocity" means that each contracting state, to the extent provided in this agreement, exempts a bus from registration and registration fees.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

9. Registration. "Registration" means the registration of a bus and the payment of annual fees and taxes as set forth in or pursuant to the laws of the respective contracting states.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

10. State. "State" includes the States of the United States, the District of Columbia, the territories of the United States, the Provinces of Canada, and the States, Territories and Federal District of Mexico.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

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